

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET**  
**2005 MAINE INCOME TAX WITHHOLDING**  
**PERCENTAGE METHOD**

Following are percentage method instructions and rate schedules for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods.

**Step 1** - Multiply amount from table below by the number of allowances the employee claims:

<u>Payroll Period</u>	<u>Amount Per Withholding Allowance</u>
Weekly	\$ 54.81
Biweekly	\$109.62
Semimonthly	\$118.75
Monthly	\$237.50
Daily or Miscellaneous	\$ 10.96

**Step 2** - Subtract the result of Step 1 from the employee's gross wage.

**Step 3** - Compute the withholding amount using the following tax rate schedule for the appropriate payroll period and marital status.

Rev. 9/04

**FOR SINGLE TAXPAYERS**

### WEEKLY

If the wage is:			The tax is:		
Less than		\$ 41.35	0.0%		
\$ 41.35	but less than	\$ 126.92	2.0% of excess over	\$ 41.35	
\$ 126.92	but less than	\$ 211.54	\$ 1.71 plus 4.5% of excess over	\$ 126.92	
\$ 211.54	but less than	\$ 381.73	\$ 5.52 plus 7.0% of excess over	\$ 211.54	
\$ 381.73	or more		\$ 17.43 plus 8.5% of excess over	\$ 381.73	

### BIWEEKLY

If the wage is:			The tax is:		
Less than		\$ 82.69	0.0%		
\$ 82.69	but less than	\$ 253.85	2.0% of excess over	\$ 82.69	
\$ 253.85	but less than	\$ 423.08	\$ 3.42 plus 4.5% of excess over	\$ 253.85	
\$ 423.08	but less than	\$ 763.46	\$ 11.04 plus 7.0% of excess over	\$ 423.08	
\$ 763.46	or more		\$ 34.87 plus 8.5% of excess over	\$ 763.46	

### SEMIMONTHLY

If the wage is:			The tax is:		
Less than		\$ 89.58	0.0%		
\$ 89.58	but less than	\$ 275.00	2.0% of excess over	\$ 89.58	
\$ 275.00	but less than	\$ 458.33	\$ 3.71 plus 4.5% of excess over	\$ 275.00	
\$ 458.33	but less than	\$ 827.08	\$ 11.96 plus 7.0% of excess over	\$ 458.33	
\$ 827.08	or more		\$ 37.77 plus 8.5% of excess over	\$ 827.08	

### MONTHLY

If the wage is:			The tax is:		
Less than		\$ 179.17	0.0%		
\$ 179.17	but less than	\$ 550.00	2.0% of excess over	\$ 179.17	
\$ 550.00	but less than	\$ 916.67	\$ 7.42 plus 4.5% of excess over	\$ 550.00	
\$ 916.67	but less than	\$ 1,654.17	\$ 23.92 plus 7.0% of excess over	\$ 916.67	
\$ 1,654.17	or more		\$ 75.55 plus 8.5% of excess over	\$ 1,654.17	

### DAILY OR MISCELLANEOUS

If the wage is:			The tax is:		
Less than		\$ 8.27	0.0%		
\$ 8.27	but less than	\$ 25.38	2.0% of excess over	\$ 8.27	
\$ 25.38	but less than	\$ 42.31	\$ 0.34 plus 4.5% of excess over	\$ 25.38	
\$ 42.31	but less than	\$ 76.35	\$ 1.10 plus 7.0% of excess over	\$ 42.31	
\$ 76.35	or more		\$ 3.48 plus 8.5% of excess over	\$ 76.35	

### FOR MARRIED TAXPAYERS

## WEEKLY

If the wage is:

Less than		\$	104.81
\$ 104.81	but less than	\$	275.96
\$ 275.96	but less than	\$	445.19
\$ 445.19	but less than	\$	786.54
\$ 786.54	or more		

The tax is:

	0.0%	
	2.0% of excess over	\$ 104.81
\$ 3.42 plus	4.5% of excess over	\$ 275.96
\$ 11.04 plus	7.0% of excess over	\$ 445.19
\$ 34.93 plus	8.5% of excess over	\$ 786.54

## BIWEEKLY

If the wage is:

Less than		\$	209.62
\$ 209.62	but less than	\$	551.92
\$ 551.92	but less than	\$	890.38
\$ 890.38	but less than	\$	1,573.08
\$ 1,573.08	or more		

The tax is:

	0.0%	
	2.0% of excess over	\$ 209.62
\$ 6.85 plus	4.5% of excess over	\$ 551.92
\$ 22.08 plus	7.0% of excess over	\$ 890.38
\$ 69.87 plus	8.5% of excess over	\$ 1,573.08

## SEMIMONTHLY

If the wage is:

Less than		\$	227.08
\$ 227.08	but less than	\$	597.92
\$ 597.92	but less than	\$	964.58
\$ 964.58	but less than	\$	1,704.17
\$ 1,704.17	or more		

The tax is:

	0.0%	
	2.0% of excess over	\$ 227.08
\$ 7.42 plus	4.5% of excess over	\$ 597.92
\$ 23.92 plus	7.0% of excess over	\$ 964.58
\$ 75.69 plus	8.5% of excess over	\$ 1,704.17

## MONTHLY

If the wage is:

Less than		\$	454.17
\$ 454.17	but less than	\$	1,195.83
\$ 1,195.83	but less than	\$	1,929.17
\$ 1,929.17	but less than	\$	3,408.33
\$ 3,408.33	or more		

The tax is:

	0.0%	
	2.0% of excess over	\$ 454.17
\$ 14.83 plus	4.5% of excess over	\$ 1,195.83
\$ 47.83 plus	7.0% of excess over	\$ 1,929.17
\$151.37 plus	8.5% of excess over	\$ 3,408.33

## DAILY OR MISCELLANEOUS

If the wage is:

Less than		\$	20.96
\$ 20.96	but less than	\$	55.19
\$ 55.19	but less than	\$	89.04
\$ 89.04	but less than	\$	157.31
\$ 157.31	or more		

The tax is:

	0.0%	
	2.0% of excess over	\$ 20.96
\$ 0.68 plus	4.5% of excess over	\$ 55.19
\$ 2.20 plus	7.0% of excess over	\$ 89.04
\$ 6.98 plus	8.5% of excess over	\$ 157.31

## OPTIONAL FOR MARRIED TAXPAYERS WITH TWO INCOMES

### WEEKLY

If the wage is:

Less than		\$	52.40
\$ 52.40	but less than	\$	137.98
\$ 137.98	but less than	\$	222.60
\$ 222.60	but less than	\$	393.27
\$ 393.27	or more		

The tax is:

	0.0%		
	2.0% of excess over	\$	52.40
\$ 1.71 plus 4.5% of excess over		\$	137.98
\$ 5.52 plus 7.0% of excess over		\$	222.60
\$ 17.47 plus 8.5% of excess over		\$	393.27

### **BIWEEKLY**

If the wage is:

Less than		\$	104.81
\$ 104.81	but less than	\$	275.96
\$ 275.96	but less than	\$	445.19
\$ 445.19	but less than	\$	786.54
\$ 786.54	or more		

The tax is:

	0.0%		
	2.0% of excess over	\$	104.81
\$ 3.42 plus 4.5% of excess over		\$	275.96
\$ 11.04 plus 7.0% of excess over		\$	445.19
\$ 34.93 plus 8.5% of excess over		\$	786.54

### **SEMIMONTHLY**

If the wage is:

Less than		\$	113.54
\$ 113.54	but less than	\$	298.96
\$ 298.96	but less than	\$	482.29
\$ 482.29	but less than	\$	852.08
\$ 852.08	or more		

The tax is:

	0.0%		
	2.0% of excess over	\$	113.54
\$ 3.71 plus 4.5% of excess over		\$	298.96
\$ 11.96 plus 7.0% of excess over		\$	482.29
\$ 37.85 plus 8.5% of excess over		\$	852.08

### **MONTHLY**

If the wage is:

Less than		\$	227.08
\$ 227.08	but less than	\$	597.92
\$ 597.92	but less than	\$	964.58
\$ 964.58	but less than	\$	1,704.17
\$ 1,704.17	or more		

The tax is:

	0.0%		
	2.0% of excess over	\$	227.08
\$ 7.42 plus 4.5% of excess over		\$	597.92
\$ 23.92 plus 7.0% of excess over		\$	964.58
\$ 75.69 plus 8.5% of excess over		\$	1,704.17

### **DAILY OR MISCELLANEOUS**

If the wage is:

Less than		\$	10.48
\$ 10.48	but less than	\$	27.60
\$ 27.60	but less than	\$	44.52
\$ 44.52	but less than	\$	78.65
\$ 78.65	or more		

The tax is:

	0.0%		
	2.0% of excess over	\$	10.48
\$ 0.34 plus 4.5% of excess over		\$	27.60
\$ 1.10 plus 7.0% of excess over		\$	44.52
\$ 3.49 plus 8.5% of excess over		\$	78.65